

**AMAZING FACTS, INC.**  
**Notes to the Consolidated Financial Statements**  
**Years ended December 31, 2012 and 2011**

**Note 14 – Pension and other post-retirement benefits**

Defined benefit plans

The Organization participates in a non-contributory, defined benefit pension plan known as the "Seventh-day Adventist Retirement Plan of NAD". This plan, which covers substantially all employees of the Organization, is administered by the GC in Silver Spring, Maryland, and is exempt from the Employee Retirement Income Security Act of 1974 as a multiple-employer plan of a church-related agency.

The Organization also participates in a noncontributory, defined benefit health care plan known as the "Health Care Assistance Plan for Participants in the Seventh-day Adventist Retirement Plan of NAD". This plan, which covers substantially all employees of the Organization, is administered by the GC and is exempt from the Employee Retirement Income Security Act of 1974 as a multiple- employer plan of a church-related agency.

The required contributions from the Organization to these plans (for retiree pension and retiree health care benefits combined) were \$446,216 and \$424,979 for the years ended December 31, 2012 and 2011, respectively.

These plans are defined by the Financial Accounting Standards Board as multi-employer plans. As such, it is not required, nor is it possible, to determine the actuarial present value of accumulated benefits or plan net assets for employees of the Organization apart from other plan participants. However, based on the latest actuarial evaluation of the Seventh-day Adventist Retirement Plan of NAD, as of December 31, 2010, the actuarially computed value of accumulated plan benefits exceeded the estimated market value of plan assets, for that plan. No actuarial evaluation has been obtained for the Health Care Assistance Plan for Participants in the Seventh-day Adventist Retirement Plan of NAD.

The NAD Committee voted to freeze accrual of service credit in the defined benefit plan effective December 31, 1999, except for employees who choose the career completion option, and to start a new defined contribution plan effective January 1, 2000. The Organization is scheduled to continue making contributions (at a reduced rate) to the frozen plan after December 31, 1999. Certain employees will continue to be eligible for future benefit under this plan.

Defined contribution plan

Effective January 1, 2000, the Organization participates in a defined contribution retirement plan known as "The Adventist Retirement Plan". This plan, which covers substantially all employees of the Organization is administered by the GC in Silver Spring, Maryland, and is exempt from the Employee Retirement Income Security Act of 1974 as a multiple-employer plan of a church-related agency. The Organization contributed \$244,029 and \$245,528 to the plan for the years ended December 31, 2012 and 2011, respectively, based on a stated percentage of each employee's earnings and a stated matching percentage of certain employee voluntary contributions. Investment management of the accumulated contributions designated for each employee is provided under an agreement between the GC and VALIC.

**AMAZING FACTS, INC.**  
**Notes to the Consolidated Financial Statements**  
**Years ended December 31, 2012 and 2011**

**Note 15 – Working capital and liquidity**

	<u>2012</u>	<u>2011</u>
<u>Working capital</u>		
Total current assets	\$ 12,438,583	11,650,272
Total current liabilities	<u>871,607</u>	<u>1,046,058</u>
Actual working capital	11,566,975	10,604,214
**Recommended working capital	<u>4,314,413</u>	<u>4,964,911</u>
Working capital excess (deficit)	<u>\$ 7,252,562</u>	<u>5,639,303</u>
Percent of recommended working capital	<u>268.10%</u>	<u>213.58%</u>
Current ratio	<u>14.27</u>	<u>11.14</u>
<u>Liquidity statement</u>		
Cash and cash equivalents	\$ 5,546,133	9,620,448
Investments	<u>5,248,964</u>	<u>346,425</u>
Total liquid assets	<u>10,795,097</u>	<u>9,966,873</u>
Current liabilities	<u>(871,607)</u>	<u>(1,046,058)</u>
Temporarily restricted net assets	<u>(1,345,442)</u>	<u>(2,056,007)</u>
Total commitments	<u>(2,217,049)</u>	<u>(3,102,065)</u>
Liquid assets surplus (deficit)	<u>\$ 8,578,048</u>	<u>6,864,808</u>
Percent liquid assets to commitments	<u>487%</u>	<u>321%</u>
<u>**Calculation of recommended working capital:</u>		
20% of operating expense	\$ 2,902,714	2,848,523
Temporarily restricted net assets	<u>1,345,442</u>	<u>2,056,007</u>
Long-term payable	<u>66,257</u>	<u>60,381</u>
Total recommended working capital	<u>\$ 4,314,413</u>	<u>4,964,911</u>

**Note 16 – Related-party transactions**

The Organization purchases materials from a corporation owned by an officer. Inventory for the officer's organization is stored in the Organization's warehouse at no charge.

	<u>2012</u>	<u>2011</u>
Purchases were as follows:	<u>\$ 64,416</u>	<u>82,611</u>

**Note 17 – Consolidation policy**

The accompanying consolidated financial statements include the accounts of the Organization and both of its controlled subsidiaries, Amazing Facts Title Holding Company, Inc., and Moriah Media Corporation. Intercompany transactions and balances have been eliminated in consolidation.

**AMAZING FACTS, INC.**  
**Notes to the Consolidated Financial Statements**  
**Years ended December 31, 2012 and 2011**

**Note 18 – Contributed services**

Under provisions of Financial Accounting Standards Board's Accounting Standards Codification Section 958-605-25-16, contributions of services shall be recognized if the services received (a) create or enhance nonfinancial assets or (b) require specialized skills, are provided by individuals possessing those skills, and would typically need to be purchased if not provided by donation. The Organization has received the services of the General Conference Auditing Service who have audited the financial statements for the years ended December 31, 2012 and 2011. The amount of the contributed services recognized as revenues for the periods are \$42,979 and \$59,448, for the years then ended, respectively. These amounts are the product of the number of person\hours spent in performing the audit and the cost-recovery rate established by the GC.



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To the Board of Directors  
Amazing Facts, Inc.  
Rocklin, California

Our audit of the financial statements of Amazing Facts, Inc. (Organization), for the year ended December 31, 2012, was conducted for the purpose of forming an opinion on the basic financial statements taken as a whole. The other financial information on the following pages is presented for purposes of additional analysis and is not a required part of the basic financial statements. It is not intended to be a presentation of the financial position or changes in net assets of the individual consolidated entities. This other financial information has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, as internal auditors of the General Conference of Seventh-day Adventists, is fairly stated in all material respects in relation to the basic financial statements taken as a whole.

*General Conference Auditing Service*

June 10, 2013



**AMAZING FACTS, INC.**  
**Supplemental Financial Information - Consolidated Statement of Financial Position**  
**December 31, 2012**

	Amazing Facts Funds	Moriah Funds	AF Holding Co. Funds	EPI Center	2012 Total
<b>ASSETS</b>					
<u>Current assets</u>					
Cash and cash equivalents	\$ 4,822,747	707,312	16,074	-	5,546,133
Investments	5,242,181	6,783	-	-	5,248,964
Accounts receivable, net	137,422	-	-	-	137,422
Notes receivable - current portion	305,220	-	-	-	305,220
Inventory and supplies	1,099,401	-	-	-	1,099,401
Prepaid expenses	599	100,844	-	-	101,443
Due from other funds	-	693,159	-	-	*
Total current assets	11,607,570	1,508,098	16,074	-	12,438,583
<u>Plant assets, net</u>	6,426,641	-	247,460	190,108	6,864,209
<u>Other assets</u>					
Notes receivable - long term	2,407,047	-	-	-	2,407,047
Split interests receivable	1,769,093	-	-	-	1,769,093
Irrevocable trust assets	336,193	-	-	-	336,193
Real estate and miscellaneous	903,760	-	-	-	903,760
Cash and investments - nonoperating	-	-	-	448,381	448,381
Total other assets	5,416,093	-	-	448,381	5,864,474
Total assets	\$ 23,450,304	1,508,098	263,534	638,489	25,167,266
<b>LIABILITIES</b>					
<u>Current liabilities</u>					
Accounts payable	\$ 715,660	69,400	-	-	785,060
Unearned income	61,547	-	-	-	61,547
Notes payable - current portion	25,000	-	-	-	25,000
Due to other funds	659,863	-	6,296	-	*
Total current liabilities	1,462,070	69,400	6,296	-	871,607
<u>Other liabilities</u>					
Accounts payable - long term	62,092	-	-	-	62,092
Notes payable - long term	4,165	-	-	-	4,165
Accounts payable - nonoperating	-	-	-	48,804	48,804
Due to other funds	-	-	-	27,000	*
Total other liabilities	66,257	-	-	75,804	115,061
Total liabilities	1,528,327	69,400	6,296	75,804	986,668
<b>NET ASSETS</b>					
Unrestricted: unallocated	12,044,609	1,438,698	9,778	(206,582)	13,286,503
Unrestricted: net invested in plant	6,426,641	-	247,460	190,108	6,864,209
Total unrestricted	18,471,250	1,438,698	257,238	(16,474)	20,150,712
Temporarily restricted	3,450,727	-	-	579,159	4,029,886
Total net assets	21,921,977	1,438,698	257,238	562,685	24,180,598
Total liabilities and net assets	\$ 23,450,304	1,508,098	263,534	638,489	25,167,266

\*Interfund borrowing is eliminated in the combined totals.

**AMAZING FACTS, INC.**  
**Supplemental Financial Information - Consolidated Statement of Changes in Net Assets**  
**Year ended December 31, 2012**

<b>CHANGES IN UNRESTRICTED NET ASSETS</b>	<b>Amazing Facts Fund</b>	<b>Moriah Funds</b>	<b>AF Holding Co. Funds</b>	<b>EPI Center</b>	<b>Elimination / Reclass</b>	<b>2012 Total</b>
<u>Income from operations</u>						
Total sales	\$ 2,173,765	2,303,163	-	-	(2,303,163)	2,173,765
Less: cost of goods sold	(972,471)	(1,953,703)	-	-	1,953,703	(972,471)
Gross profit on sales	1,201,294	349,460	-	-	(349,460)	1,201,294
<u>Unrestricted revenues and support</u>						
Donations - direct mail	10,714,140	-	-	-	-	10,714,140
Donations - listeners and viewers	181,178	-	-	-	-	181,178
Donations - other	151,318	-	-	-	-	151,318
Evangelistic crusade income	311,346	-	-	-	-	311,346
Matured deferred gifts	1,492,647	-	-	-	-	1,492,647
Investment earnings	19,547	-	-	-	-	19,547
Other operating income	590,513	165	-	-	-	590,678
Total unrestricted revenues	14,661,983	349,625	-	-	(349,460)	14,662,148
Released from restrictions	1,528,292	-	-	-	-	1,528,292
Total unrestricted revenues and support	16,190,275	349,625	-	-	(349,460)	16,190,440
<u>Expenses and losses</u>						
<u>Program services</u>						
Bible school	456,669	-	-	-	-	456,669
Center of evangelism - AFCOE	852,988	-	-	-	-	852,988
Field evangelism	610,716	-	-	-	-	610,716
Evangelism and meetings	580,873	-	-	-	-	580,873
Publishing	1,673,571	-	-	-	-	1,673,571
Studio and media	4,579,300	-	-	-	(349,460)	4,229,840
Creative	1,011,796	-	-	-	-	1,011,796
Total program services function	9,765,913	-	-	-	(349,460)	9,416,453
<u>Support services</u>						
Management and general	2,564,596	65,253	-	-	-	2,629,849
Fund raising	2,467,268	-	-	-	-	2,467,268
Total supporting services function	5,031,864	65,253	-	-	-	5,097,117
Total expenses and losses	14,797,777	65,253	-	-	(349,460)	14,513,570
Net increase (decrease) from operations	1,392,498	284,372	-	-	-	1,676,870
<u>Nonoperating activity</u>						
Nonoperating revenue	-	-	5,033	-	-	5,033
Nonoperating expense	-	-	(9,152)	(16,473)	-	(25,625)
Net increase (decr.) from nonoperating activity	-	-	(4,119)	(16,473)	-	(20,592)
Increase (decr.) unrestricted net assets	1,392,498	284,372	(4,119)	(16,473)	-	1,656,278
<b>CHANGES IN TEMPORARILY RESTRICTED NET ASSETS</b>						
Restricted donations	817,362	-	-	579,158	-	1,396,520
Restricted income received	817,362	-	-	579,158	-	1,396,520
Change in value of split interest agreements	(44,237)	-	-	-	-	(44,237)
Released from restrictions	(1,528,292)	-	-	-	-	(1,528,292)
Increase (decr.) temporarily restricted net assets	(755,167)	-	-	579,158	-	(176,009)
Increase (decrease) net assets	637,331	284,372	(4,119)	562,685	-	1,480,269
Net assets, beginning of year	21,284,646	1,154,326	261,357	-	-	22,700,329
Net assets, end of year	\$ 21,921,977	1,438,698	257,238	562,685	-	24,180,598



1.	<b>FINANCIAL SUMMARY OF:</b>	Amazing Facts, Inc.		Pacific
		(name of reporting entity)	(code number)	<b>Union</b>
	For Year Ended:	December 31, 2012	Currency Used:	Dollar

(Prepare this form in local currency. Round all amounts to whole numbers. See additional instructions on reverse side.)

	<b>CURRENT ASSETS</b>			
2.	Cash	5,546,133		
3.	Securities and Investments	5,248,964		
4.	Accounts Receivable - Net	137,422		
5.	Notes and Loans Receivable - Net	305,220		
6.	Supplies Inventories and Prepaid Expenses	1,200,844		
A.	Total Current Assets			12,438,583
	<b>PLANT ASSETS</b>			
B.	Total Plant Assets - Net			6,864,209
	<b>OTHER ASSETS</b>			
7.	Total Other Assets - Operating	5,416,093		
8.	Cash, Bank, and Investments Other Than Operating	448,381		
9.	Miscellaneous Assets Other Than Operating			
C.	Total Other Assets			5,864,474
D.	Total Assets			25,167,266
	<b>CURRENT LIABILITIES</b>			
10.	Accounts Payable and Accrued Expense	785,060		
11.	Notes and Loans Payable	25,000		
12.	Agency Accounts (Trust Funds)	-		
13.	Deferred Income	61,547		
E.	Total Current Liabilities			871,607
	<b>OTHER LIABILITIES</b>			
14.	Other Liabilities - Operating	115,061		
15.	Miscellaneous Liabilities Other Than Operating			
16.	Invested in Plant - Liabilities	-		
F.	Total Other Liabilities			115,061
G.	Total Liabilities			986,668
	<b>NET ASSETS</b>			
17.	Unallocated Operating Net Assets	13,286,503		
18.	Allocated Capital Net Assets (17+18=A+7-E-14)	4,029,886		
19.	Non-expendable Net Assets (8+9-15)			
20.	Net Invested in Plant Net Assets (B-16)	6,864,209		
H.	Total Net Assets			24,180,598
I.	Total Liabilities and Net Assets			25,167,266

To make financial indicators more meaningful, the amounts above include duplications of assets and liabilities resulting from inter-fund borrowing not eliminated between operating, plant, and other funds, as follows: (Lines 21+22 = 23+24)

	Inter-fund Borrowing in:	<b>Operating</b>	<b>Plant</b>	<b>Other</b>	<b>Cross-Totals</b>
21.	Current Assets	693,159			693,159
22.	Other Assets				-
23.	Current Liabilities	666,159			666,159
24.	Other Liabilities		27,000		27,000



SUMMARY OF CHANGES IN NET ASSETS			
CHANGES DUE TO OPERATING ACTIVITY:			
J.	Earned Operating Income (Not Appropriations)	16,190,440	
K.	Operating Expense	14,513,570	
L.	Increase (Decrease) From Operating (Excluding Approp.)	1,676,870	
M.	Net Operating Appropriations Received & Retained	(1)	
25.	NET INCREASE (DECREASE) FROM OPERATIONS		1,676,869
CHANGES DUE TO ACTIVITY OTHER THAN OPERATING:			
N.	Net Increase (Decrease) From Other Than Operating	(196,600)	
O.	Exchange Adjustment (Only if report is not in local currency)		
26.	INCREASE (DECREASE) OTHER THAN OPERATING		(196,600)
TOTAL CHANGE IN NET ASSETS			
27.	Net Increase (Decrease) in Total Net Assets This Year		1,480,269
P.	Previous Total Net Assets Reported on Last F-49		22,700,329
Q.	PRESENT TOTAL NET ASSETS		24,180,598
		(Lines H and Q Must Agree)	
MISCELLANEOUS INFORMATION:			
28.	Working Capital Surplus (Deficit) (Line A - E)	11,566,976	
29.	Recommended Working Capital Per Policy	4,363,217	
30.	A/R Higher Org.	A/R Ch. Remit.	
31.	Net Assets of Funds Held as Trustee		

#### Instructions for Reporting Organizations:

Please use typewriter or computer to complete this form. It is to be prepared in triplicate immediately after completing the statement before the audit. The original is to be kept for the auditor with the unaudited financial statement. The duplicate copy is to be sent to the Assistant Treasurer of the General Conference of Seventh-day Adventists, 12501 Old Columbia Pike, Silver Spring, MD 20904, USA. The triplicate copy is for the Reporting Organization's file.

Date		Prepared by:		(name and position)
Date		Approved by:		(signature of chief fin. officer)

#### Instructions for Auditors:

Please make two copies of the F-49. One copy of the financial statement including the auditor's report, and one copy of the F-49, are to be forwarded to the Director of Archives and Statistics, General Conference of Seventh-day Adventists, 12501 Old Columbia Pike, Silver Spring, MD 20904, USA. The second copy of the F-49 is for the auditor's file. (Note: if the changes are few and can be made in a clear manner on the original F-49 prepared by the Reporting Organization, simply photocopy the corrected F-49; otherwise it must be recreated.)

Audited by:	GCAS	For year ended:	12/31/2012	Exchange Rate:	
Date	6/11/2013	Auditor's Signature:	Jacob Bindernagel		



**GENERAL CONFERENCE OF SEVENTH-DAY ADVENTISTS**

**AUDITING SERVICE  
RETIREMENT PLAN DATA REPORT**

To be used for Institutions  
(Contributions based on a percentage of payroll)

This report gives information on which the Retirement Plan billing is based for the calendar year 2014

Name of Organization Amazing Facts, Inc.

Report for fiscal year ending December 31, 2012

Amount of salary, wages or commissions paid:

EDUCATIONAL INSTITUTIONS TOTAL REMUNERATION

General remuneration		
Commercial entities with annual sales of over \$200,000.00		

HHES/FHES

General remuneration		
Commissions paid to literature evangelists		

OTHER INSTITUTIONS

General remuneration		\$3,994,886
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Include - Full-time, part-time or other temporary labor, or lump sum payments for labor of any kind.		
Exclude - Student labor in case of educational organizations only.		

Examined employees' service records X Yes      No

Report status of employee service records: The employee responsible for the service records indicated that most are administered and updated by Central California Conference. These will be tested in conjunction with that audit.

Audit conducted by Jacob Bindernagel

Date of report June 11, 2013

Report submitted to: Secretary of the Retirement Plan Committee  
Treasurer of the Union Conference  
Chairman of Board/Committee of organization audited  
Chief administrative officer of organization audited





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June 11, 2013

To the Financial Audit Review Committee  
Amazing Facts, Inc.  
Rocklin, California

**Audit communication letter for the audit of the consolidated financial statements for the year ended December 31, 2012**

#### **INTERNAL CONTROL DEFICIENCIES**

In planning and performing our audit of the consolidated financial statements of Amazing Facts, Inc. (Organization) as of and for the year ended December 31, 2012, in accordance with United States of America auditing standards generally accepted by the Seventh-day Adventist denomination, we considered the Organization's internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Organization's internal control. Accordingly, we do not express an opinion on the effectiveness of the Organization's internal control.

A **control deficiency** exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect misstatements on a timely basis.

A **significant deficiency** is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

A **material weakness** is a deficiency, or combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis.

Our consideration of internal control was for the limited purpose described in the first paragraph above and would not necessarily identify all deficiencies in internal control that might be significant deficiencies or material weaknesses.

**We consider the following deficiency to be a material weakness in internal control.**

#### **Restricted Donation**

A restricted donation for the Granite Bay capital project was recorded in an unrestricted donation income account.

**We recommend** that the Organization review the design and operation of its internal controls related to donations to ensure that all transactions are recorded in accordance with accounting principles generally accepted by the Seventh-day Adventist denomination.

## **OTHER FINANCIAL MATTERS**

The following matters are not significant deficiencies in internal control, but are included here for your consideration.

### **Verification of Credentials for Parsonage Exclusion Benefit**

The Internal Revenue Service (IRS) requires that, for employees to be eligible to receive the parsonage exclusion benefit, they must be duly ordained, commissioned, or licensed by a religious body constituting a church or church denomination. According to Internal Revenue Code section 517, a minister is one who has the authority to conduct religious worship, perform sacerdotal functions, and administer ordinances or sacraments according to the prescribed tenets and practices of that church or denomination. Management was unable to provide evidence that four of the employees who were approved to receive the parsonage exclusion benefit had the applicable credentials. Two of the four employees received the parsonage exclusion benefit.

**We recommend** that the Organization verify employees' credentials before approving and providing the parsonage exclusion benefit to its eligible employees.

### **Independent Contractors**

Nine individuals serve as evangelists for the Organization. Two of these individuals are classified as employees and seven are classified as independent contractors. The Organization continues to endeavor to correctly classify these individuals.

In addition, three individuals who are full-time hourly workers have been hired as independent contractors to perform services which are unrelated to the services they provide as employees. As a result, the Organization is issuing both a W-2 and a 1099 to these individuals. The Internal Revenue Service (IRS) has published criteria for determining whether individuals performing services are employees or independent contractors.

**We recommend** that the Organization consult legal counsel to determine whether these employees should be classified as salaried/hourly employees or independent contractors.

### **Managing risk**

Every organization, regardless of size, should have an internal control process to help it manage organization-wide risk. The risk of fraud within an organization should not be taken lightly. The following questions can be used by members of management, boards of directors, and audit committees as a starting point to consider the effectiveness of the organization's internal control process.

- Is there a process or function within the organization responsible for assessing and monitoring risk?
- Are the internal controls that are in place operating as planned?
- Is there a reporting mechanism within the organization that creates an appropriate and adequate system of checks and balances for fraud prevention and risk management?
- Are financial reports and other information reported accurately, timely, and correctly?
- Are risk management, internal control, and governance processes being evaluated and reviewed for efficiency and effectiveness on an ongoing basis?
- Have all significant risks been appropriately addressed?
- Are the organization's constituents provided with reliable assurances that assets are properly protected?



### **Information related to review of trust operations**

The Organization is beneficiary of charitable gift annuities. The scope of our audit included tests and analyses of the asset, liability, and net asset account balances related to any agreements for which the Organization has control of the assets. The scope of our audit did not include a review of the fiduciary administration of these agreements, and accordingly, this report does not address such fiduciary responsibilities. The Organization has contracted with Western Adventist Foundation to provide certain administrative services regarding the trust agreements of which the Organization has beneficial interest. This arrangement does not absolve the Organization of its fiduciary responsibilities.

We have, however, performed a review of the fiduciary administration of the trusts it administers for the year ended December 31, 2010. In connection with that review, we issued a separate report dated July 25, 2012. The final distributions for these trusts took place in 2011. The Organization was not the trustee of any trusts as of December 31, 2012.

The Organization's planned giving and trust services function received a three year accreditation from the North American Division Trust Services Certification and Accreditation Committee. Accordingly, we plan to perform our next review of the Organization's planned giving and trust services function during 2014.

### **WORKING POLICY COMPLIANCE**

#### **Policy compliance report**

As a part of our audit we tested compliance with the working policies of the Seventh-day Adventist denomination insofar as they relate to those policies designated as "core" policies, and have issued our separate policy compliance report dated June 10, 2013. Our report discloses instances of noncompliance that came to our attention during the course of our audit.

#### **Insurance coverage**

North American Division Working Policy S 60 05 (4) requires auditors to inform the governing committee whether the provisions of insurance coverage are in harmony with working policy. In connection with our audit, nothing came to our attention that caused us to believe the Organization's insurance coverage was not in harmony with the working policies regarding insurance.

### **INFORMATION REGARDING SCOPE AND RESULTS OF THE AUDIT**

Auditing standards generally accepted by the Seventh-day Adventist denomination require that we communicate the following matters to those responsible for the oversight of the financial reporting process:

#### **Auditors' responsibility**

As stated in our engagement letter dated March 23, 2013, our responsibility is to express an opinion on the financial statements based on our audit. Our audit is to be conducted in accordance with United States of America auditing standards adopted by the Seventh-day Adventist denomination. Those standards require that we plan and perform the audit to obtain reasonable, rather than absolute, assurance about whether the financial statements are free of material misstatement. Because an audit is designed to provide reasonable, but not absolute, assurance, and is not designed to include a detailed examination of every transaction, there is a risk that material misstatements may exist and not be detected by us.

### **Significant accounting policies**

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the Organization are described in Note 1 to the financial statements.

No new accounting policies were adopted and the application of existing policies was not changed during 2012. We did not note any transactions the Organization entered into during the year that were both significant and unusual, about which professional standards require us to inform you.

### **Management judgments and accounting estimates**

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected.

Fair value of investments - It is management's responsibility to make estimates about the fair value of investments, based on observable and unobservable market indicators, including quoted market prices and other information provided by investment managers and other market participants. We evaluated the factors used by management to develop these estimates to determine whether they are reasonable in relation to the financial statements taken as a whole.

Depreciation expense - It is management's responsibility to make estimates about depreciation expense, based on the estimated useful lives of property, plant, and equipment assets. We evaluated the factors used by management to develop useful lives and depreciation expense to determine whether they are reasonable in relation to the financial statements taken as a whole.

Valuation of inventory - It is management's responsibility to make estimates about the net realizable value of inventory, including assessment of obsolescence. We evaluated the factors used by management to value the inventory balance and related account balances to determine whether they are reasonable in relation to the financial statements taken as a whole.

Net realizable value of loans receivable - It is management's responsibility to make estimates of the net realizable value of loans receivable, based on terms of the loans, collection history, and knowledge of the financial condition of the debtors, especially debtors that are affiliated denominational entities. We evaluated the factors used by management to develop these estimates to determine whether they are reasonable in relation to the financial statements taken as a whole.

### **Significant audit adjustments**

Audit adjustments are proposed corrections arising from the audit that could in our judgment, either individually or in the aggregate, have a significant effect on the financial reporting process, whether recorded or not. This includes adjustments that in our judgment may not have been detected except through the auditing procedures applied.

A significant audit adjustment was proposed, and accepted by management, to properly classify a restricted donation that was recorded as unrestricted. The net effect of the adjustment was to increase restricted income and decrease unrestricted income by \$579,159 as of December 31, 2012.

### **Uncorrected misstatements**

Auditing standards require us to disclose the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented, which management believes are immaterial, both individually and in the aggregate, to the financial statements taken as a whole.





To the Financial Audit Review Committee  
Amazing Facts, Inc.  
June 11, 2013, Page 5

There were no misstatements aggregated by us during the audit which were not corrected.

#### **Other information in documents containing audited statements**

If management prepared other information to accompany the audited financial statements, we would identify that other information, and discuss our responsibility regarding such information, any procedures we performed, and the results.

The expanded supplementary information accompanying the audited financial statements is presented for the purpose of additional analysis and is not a required part of the basic financial statements. Such information has been subjected to the auditing procedures applied in the examination of the basic financial statements and is fairly stated in all material respects.

#### **Disagreements with management**

For purposes of this letter, professional standards define a disagreement with management as a matter, whether or not resolved to our satisfaction, concerning a financial accounting, reporting, or auditing matter that could be significant to the financial statements or the auditor's report.

We are pleased to report that no such disagreements arose during the course of our audit.

#### **Consultation with other accountants**

In some cases, management may decide to consult with other accountants about auditing and accounting matters. If a consultation involves application of an accounting principle to the Organization's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, professional standards require the consulting accountant to communicate with us to determine that the consultant has all the relevant facts.

To our knowledge, there were no such consultations with other accountants.

#### **Difficulties encountered in performing the audit**

We encountered no significant difficulties in dealing with management in performing and completing our audit.

#### **CONCLUSION**

This communication is intended solely for the information and use of the officers of the Organization, its financial audit review committee, its governing committee, and the officers and their designees of higher denominational organizations. This report is not intended to be and should not be used by anyone other than the specified parties.

*General Conference Auditing Service*

General Conference Auditing Service

- c:     President, Amazing Facts, Inc.  
        Executive Vice President, Amazing Facts, Inc.  
        Financial Vice President, Amazing Facts, Inc.  
        Development Vice President, Amazing Facts, Inc.  
        President, Northern California Conference  
        Secretary, Northern California Conference  
        Treasurer, Northern California Conference  
        Treasurer, North American Division







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## POLICY COMPLIANCE REPORT

To the Board of Directors  
Amazing Facts, Inc.  
Rocklin, California

We have audited, in accordance with United States of America auditing standards generally accepted by the Seventh-day Adventist denomination, the consolidated financial statements of Amazing Facts, Inc. (Organization), which comprise the consolidated statements of financial position as of December 31, 2012 and 2011, and the related consolidated statements of changes in net assets and statements of cash flows for the years then ended, and the related notes to the financial statements. We have issued our report thereon dated June 10, 2013.

North American Division Working Policy (NADWP) E 75 15 requires denominational employers to track vacation accruals and vacations taken. For 2012 and 2011, management did not provide evidence that a vacation accrual and vacation taken had been tracked for an officer.

NADWP E 85 10 and 20 require the Organization to obtain signed statements of acceptance of the conflict of interest policy from designated employees and each board member annually. For 2012 and 2011, the Organization obtained 15 of the 18 and 21 of the 25 required statements, respectively.

NADWP S 85 15 requires organizations to complete an investment allocation study, adopt an investment policy statement and, based on those, divide all investments into short-term, intermediate-term, and long-term classes. For 2012 and 2011, the Organization did not complete an asset allocation study or divide its investments into time/purpose classes.

NADWP Y 24 05 allows the Organization to provide assistance of up to 70% of the tuition and all required fees for dormitory students, and up to 35% for those not in the dormitory for the children of exempt employees that meet certain requirements. NADWP Y 24 05 (2) requires that students who receive tuition assistance must be enrolled in a denominationally owned and operated school, or a privately operated Seventh-day Adventist school, if approved by the conference board of education and the organization's controlling committee on the elementary, secondary, or liberal arts college levels, or a fifth year of college or graduate work required to secure teacher credentials. NADWP Y 24 05 (13) requires that assistance for students enrolled in an academy or college shall be made directly to the school. During 2011, the children of one employee received educational assistance for tuition paid to a privately operated Seventh-day Adventist school which was not approved by the Northern California Conference of Seventh-day Adventists' board of education. During 2012 and 2011, the children of one and two employees, respectively, received a "home school subsidy" which was calculated as 25% of the tuition at a local academy for the students' respective grades, and which was paid directly to the employees.

NADWP Y 36 10 provides that a termination settlement may be granted to an involuntarily terminated employee who has worked in denominational employment for at least two years. During 2012, the Organization paid a termination settlement to an employee who had six months of denominational employment.

NADWP Y 36 60 requires that, as a condition of receiving a termination settlement, terminated employees are to execute a separation agreement which shall include, without limitation, a waiver and release of any and all claims against their terminating employer, related organizations, and the officers, agents and employees of the terminating employer. During 2012, the Organization paid a termination settlement to an employee without obtaining the required waiver and release of liability separation agreement.

In connection with our audits, as internal auditors of the General Conference of Seventh-day Adventists, except for the noncompliance with the policies discussed in the preceding paragraphs, nothing came to our attention that caused us to believe that the Organization failed to comply with the Working Policy of the General Conference of Seventh-day Adventists, North American Division insofar as it relates to those policies designated as "core" policies. However, our audits were not directed primarily toward obtaining knowledge of such noncompliance.

Our report is intended solely for the information and use of the officers of the Organization, its financial audit review committee, its governing committee, and the officers and their designees of higher denominational organizations. This report is not intended to be and should not be used by anyone other than these specified parties.

*General Conference Auditing Service*

June 10, 2013







Amazing Facts, Inc.  
P.O. Box 1058  
Roseville, CA 95678  
916.434.3880  
Fax: 916.434.3889  
[www.amazingfacts.org](http://www.amazingfacts.org)

June 10, 2013

General Conference Auditing Service  
PO Box 23165  
Pleasant Hill, CA 94523

We are providing this letter in connection with your audits of the statements of financial position of Amazing Facts, Inc. as of December 31, 2012 and the related statements of changes in net assets and cash flows for the years then ended. Your audits were for the purpose of expressing an opinion as to whether the financial statements present fairly, in all material respects, the financial position, changes in net assets, and cash flows of Amazing Facts, Inc. in conformity with United States of America accounting principles generally accepted by the Seventh-day Adventist denomination. We confirm that we are responsible for fair presentation in the financial statements of the financial position, changes in net assets, and cash flows in conformity with United States of America accounting principles generally accepted by the Seventh-day Adventist denomination. We are also responsible for adopting sound accounting policies, establishing and maintaining internal control, and preventing and detecting fraud.

Certain representations in this letter are described as being limited to matters that are material. Items are considered material, regardless of size, if they involve an omission or misstatement of accounting information that, in light of surrounding circumstances, makes it probable that the judgment of a reasonable person relying on the information would be changed or influenced by the omission or misstatement.

We confirm, to the best of our knowledge and belief, as of June 10, 2013 the following representations made to you during your audit(s).

1. The financial statements referred to above are fairly presented in conformity with United States of America accounting principles generally accepted by the Seventh-day Adventist denomination, and include all assets and liabilities under the organization's control.
2. We have made available to you all:
  - a. Financial records and related data.
  - b. Minutes of the meetings of the School board or summaries of actions of recent meetings for which minutes have not yet been prepared.
3. There have been no communications from regulatory agencies concerning noncompliance with, or deficiencies in, financial reporting practices.
4. There are no material transactions that have not been properly recorded in the accounting records underlying the financial statements.
5. We acknowledge our responsibility for the design and implementation of programs and controls to prevent and detect fraud. We understand that fraud can take either of two forms; the misrepresentation of data in financial reports or the misappropriation of assets.
6. We have no knowledge of any fraud or suspected fraud (either misrepresentation of data or misappropriation of assets) affecting the Organization involving:
  - a. Management,
  - b. Employees who have significant roles in internal control, or
  - c. Others where the fraud could have a material effect on the financial statements.



7. We have no knowledge of any allegations of fraud or suspected fraud (either misrepresentation of data or misappropriation of assets) affecting the Organization received in communications from employees, former employees, grantors, regulators, or others.
8. Receivables recorded in the financial statements represent valid claims against debtors for charges and transactions arising on or before the financial statement date and have been reduced to their estimated net realizable value.
9. The Organization has no plans or intentions that may materially affect the carrying value or classification of assets, liabilities, or net asset balances.
10. The following, if any, have been properly recorded or disclosed in the financial statements:
  - a. Related party transactions, including revenues, expenses, loans, transfers, leasing arrangements, guarantees, and amounts receivable from or payable to related parties.
  - b. Guarantees, whether written or oral, under which the Organization is contingently liable.
11. There are no estimates that may be subject to a material change in the near term that have not been properly disclosed in the financial statements. We understand that *near term* means the period within one year of the date of the financial statements. In addition, we have no knowledge of concentrations existing at the date of the financial statements that make the organization vulnerable to the risk of severe impact that have not been properly disclosed in the financial statements.
12. We are responsible for compliance with the laws, regulations, and provisions of contracts and grant agreements applicable to us; and we have identified and disclosed to you all laws, regulations and provisions of contracts and grant agreements that we believe have a direct and material effect on the determination of financial statement amounts.
13. Amazing Facts, Inc. is an exempt organization under IRC 501(c)3. Any activities of which we are aware that would jeopardize the Organization's tax-exempt status have been disclosed to you. All required filings with tax authorities are up-to-date.
14. There are no:
  - a. Violations or possible violations of laws and regulations and provisions of contracts and grant agreements whose effects should be considered for disclosure in the financial statements or as a basis for recording a loss contingency.
  - b. Un-asserted claims or assessments that our lawyer has advised us are probable of assertion and must be disclosed in accordance with accounting principles generally accepted by the Seventh-day Adventist denomination.
  - c. Other liabilities or gain or loss contingencies that are required to be accrued or disclosed by accounting principles generally accepted by the Seventh-day Adventist denomination.
  - d. Designations of net assets disclosed to you that were not properly authorized and approved, or reclassifications of net assets that have not been properly reflected in the financial statements.
  - e. Instances in which the Organization or its subsidiaries have been named as a potential responsible party by any government environmental regulatory agency.
15. The Organization has satisfactory title to all owned assets, and there are no liens or encumbrances on such assets nor has any asset been pledged.
16. We have complied with all restrictions on resources (including donor restrictions) and all aspects of

contractual and grant agreements that would have a material effect on the financial statements in the event of noncompliance. This includes complying with donor requirements to maintain a specific asset composition necessary to satisfy their restrictions.

17. Except as outlined below, the financial operations of the Organization were in conformity, in all material respects, with applicable policies of the Seventh-day Adventist denomination.
18. To the best of our knowledge and belief, no events have occurred subsequent to the date of the financial statements and through the date of this letter that would require adjustment to, or disclosure in, the financial statements, that is not already reflected therein.

**We have examined the audited financial statements and make the following representation by checking *one* of the boxes below.**

☒ We have examined the audited financial statements for Amazing Facts, Inc. for the year ended December 31, 2012. They are materially correct. Please provide final copies (in the format noted below) to our administrative officers and other individuals as required by policy.

☐ We have examined the audited financial statements for Amazing Facts, Inc. for the year ended December 31, 2012. Please make the corrections or adjustments to the financial statements described below. Please consider the suggested changes to the audit communication letter described below. Then please provide final copies (in the format noted below) to our administrative officers and other individuals as required by policy.

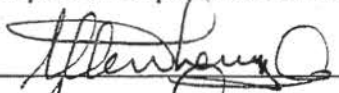

**Final report release process:** Electronic copies of the audit reports will be provided in two PDF portfolios.

- The **management portfolio** includes all reports and letters resulting from the audit.
- The **governing committee portfolio** includes the financial statement and opinion, policy compliance report, audit communication letter, and F-49. Denominational policy requires our CFO to distribute this portfolio to our audit committee and our governing committee.

The next meeting of our Financial Audit Review Committee is scheduled for August 11, 2013.

The next meeting of our Board is scheduled for August 11, 2013.

**We plan to respond to the Audit Communication Letter:** ☐ Yes ☒ No

Signed: <u></u>	Title: <u>UP Finance</u>	Date: <u>6-10-13</u>
Signed: <u></u>	Title: <u>Exec V.P.</u>	Date: <u>6/10/13</u>
Signed: _____	Title: _____	Date: _____



# APPENDIX-A

## AMAZING FACTS PROGRAMS

### EVERLASTING GOSPEL

EG Number	Title	Program Duration
2001	Who Will be Left Standing?	58:30:00
2002	The Power of Hope	58:30:00
2004	Saved to Serve	58:30:00
2006	Open Your Windows	58:30:00
2009	Uncommon Sensitivity	58:30:00
2010	The Tree of Life	58:30:00
2011	Hope for the Sincere Hypocrite	58:30:00
2012	Reviving Dry Bones	58:30:00
2015	Recognizing Jesus	58:30:00
2019	Reversing the Cursing	58:30:00
2020	The Hand that Rocked the Cradle	58:30:00
2021	Spiritual Gifts	58:30:00
2025	Jephthah, Part 1: God Calls the Outcasts	58:30:00
2026	Jephthah, Part 2: Keeping Your Vows & Vowels	58:30:00
2029	Saved from the Horrible Pit	58:30:00
2030	Embracing Humility	58:30:00
2031	A Real Sacrifice!	58:30:00
2034	Loving Discipline	58:30:00
2038	Thinking Ahead: The Parable of the Shrewd Steward	58:30:00
2039	The Hands of the Lord	58:30:00
2042	Prison Break	58:30:00
2043	Shepherds that Follow a Lamb: the 144,000	58:30:00
2044	Noah Found Grace	58:30:00
	The Gospel According to Mary Magdalene: From Shame to	
2045	Song at Jesus Feet	58:30:00
2046	The Unsinkable Ship	58:30:00
2051	What Shall I Wear?	58:30:00
2052	In the Fullness of Time	58:30:00
2103	Genesis History, Part 2: Creation or Coincidence?	58:30:00
2104	Genesis History, Part 3: A Good Beginning	58:30:00
2111	Genesis History, Part 6: A Honeymoon in Paradise	58:30:00
2114	Early in the Morning	58:30:00
2115	A Dying Man's Last Words	58:30:00
2121	Mercy at the Bottom	58:30:00
2124	Genesis History, Part 7: The Entrance of Shame & Blame	58:30:00
2125	Genesis History, Part 8: The First Family Fued	58:30:00
2127	Genesis History, Part 9: Walking Separately	58:30:00

2128	Genesis History, Part 10: An Ark of Salvation	58:30:00
2130	Genesis History, Part 11: Through the Storm	58:30:00
2711	Joshua, Part 5: The Gibeonites	58:30:00
2712	Joshua, Part 6: Claiming the Promised Land	58:30:00
2715	The Kingdom of Heaven	58:30:00
2716	The Abiding Vine	58:30:00
2719	Hannah: A Mother's Sacrifice	58:30:00
2720	Consider the Ant	58:30:00
2725	More Than Gold	58:30:00
2726	Two Roads, One Choice	58:30:00
2742	Where is Michaiah?	58:30:00
2744	The Main Thing	58:30:00
2747	The Two Great Motives	58:30:00
2749	A Portrait of Mary: Jesus' Mother	58:30:00
2812	Something from Nothing	58:30:00
2814	Divided or United	<b>54:50:00</b>
2816	The Last Little Big Horn	58:30:00
2818	Secret Things	58:30:00
2819	Determining the Will of God	58:30:00
2824	Surviving an Economic Crisis	58:30:00
2827	Freedom & Liberty	58:30:00
2833	Water	58:30:00
2835	Gay Marriage: A State of Disgrace	58:30:00
2836	Understanding Tongues	58:30:00
2839	Prayer Changes Things	58:30:00
2840	Jesus and the Sea	<b>56:10:00</b>
2845	Solomon: The Son of David – Part 1	58:30:00
2847	Solomon: The Wisdom of Solomon – Part 2	58:30:00
2849	Solomon: The Zenith of the Kingdom – Pt 3	58:30:00
2852	Solomon: The Queen of Sheba – Part 4	58:30:00
2903	Solomon Part 5: "The World's Wisest Fool	58:30:00
2904	God Said It, I Believe It.	58:30:00
2906	Secure in the Midst of a Storm	58:30:00
2908	Adjusting Your Trusting	58:30:00
2909	Defeating Demons, Devils and Evil Spirits	58:30:00
2911	Is there Life on Other Worlds	58:30:00
2912	Battle of Armageddon	58:30:00
2913	Blessed is the Man	58:30:00
2915	The <b>Mount</b> of Olives	58:30:00
2916	7000 year Pattern	58:30:00
2917	Too Good for God	58:30:00
2919	Baby in a Basket	58:30:00
2923	The Rich Young Ruler	58:30:00
2924	The Prodigal Son, Part 1	58:30:00
2926	The Prodigal Son, Part 2	58:30:00
2927	Proven Secrets for a Healthy Marriage	58:30:00



2930	When the World Wonders	56:35:00
2931	Jesus Throughout the Bible, Part 1	58:30:00
2933	Jesus Throughout the Bible, Part 2	58:30:00
2934	Jesus Throughout the Bible, Part 3	58:30:00
2937	Jesus Throughout the Bible, Part 4	58:30:00
2939	Jesus Throughout the Bible, Part 5	58:30:00
2942	Jesus Throughout the Bible, Part 6	58:30:00
2947	Adjusting to the Darkness	58:30:00
2948	More Praise in Your Days	58:30:00
2950	Hunger & Thirst	47:39:00
2951	The Glory of Giving	58:30:00
21001	New Mercies & Power	58:30:00
21003		
21004	"Amazing Health Secrets": 8 Bible Principles For a Longer Stronger Life: Part 1 (Doug and David DeRose)	58:30:00
21005	"Amazing Health Secrets": 8 Bible Principles For a Longer Stronger Life: Part 2 (Doug and David DeRose)	58:30:00
AFP CC01	Cosmic Conflict, Pt. 1	28:30:00
AFP CC02	Cosmic Conflict, Pt. 2	28:30:00
AFP E01	The Last Supper Pt. 1	28:30:00
AFP E02	Gethsemane, Pt. 2	28:30:00
AFP E03	Accused & Abused, Pt.3	28:30:00
AFP E04	Calvary, Pt.4	28:30:00
AFP E05	Resurrection, Pt.5	28:30:00
AFP E06	Parting Words, Pt.6	28:30:00
FEM 01A	Final Events Movie Pt. 1	28:30:00
FEM 02B	Final Events Movie Pt. 2	28:30:00

**Amazing Adventure: A Journey for Life with Jesus**

CODE	TITLE	DURATION/LENGTH
AA01	The Treasure Map	58:30:00
AA02	Slaying the Dragon	58:30:00
AA03	Journey Through the Stars	58:30:00
AA04	The Code of the King	58:30:00
AA05	Only One Life Boat	58:30:00
AA06	A Day with the King	58:30:00
AA07	The Food of Champions	58:30:00
AA08	Whistling Through the Graveyard	58:30:00
AA09	Journey Through the Sea	58:30:00
AA010	A Kingdom of Gold	58:30:00

**Doctrines that Divide**

October 19-22, 2011

Sacramento Central Church

CODE	TITLE	DURATION
DTD01	Justice and Mercy	58:30:00

DTD02	The Time of Your Life	58:30:00
DTD03	The Apex of History	58:30:00
DTD04	Cleansing the Temples	58:30:00
DTD05	The Afterlife	58:30:00

**"Here We Stand" - Foundations of Our Faith**

September 7-15, 2007

Lansing Convention Center - Lansing, Michigan

CODE	TITLE	DURATION/LENGTH
HWS01	Dilemma and Deliverance	58:30:00
HWS02	The Rest Of The Story	58:30:00
HWS03	Confusion in the Cemetery	58:30:00
HWS04	The Rich Man And Lazarus	58:30:00
HWS05	Cleansing of the Temple	58:30:00
HWS06	A Nation of Kings	58:30:00
HWS07	Messenger for a Movement	58:30:00
HWS08	Power In Purity	58:30:00
HWS09	Miraculous Medicine	58:30:00
HWS10	The Day of the Lord	58:30:00

**Millennium of Prophecy - "Net 99"**

October 15 - November 13, 1999

Manhattan Center, New York, NY

CODE	Title	Program Duration
NY01a	The Millennial Man	28:30:00
NY01b	The Millennial Man	28:30:00
NY01c	The Millennial Man	28:30:00
NY02a	Back to Jerusalem	28:30:00
NY02b	Back to Jerusalem	28:30:00
NY02c	Back to Jerusalem	28:30:00
NY03a	The Coming King	28:30:00
NY03b	The Coming King	28:30:00
NY03c	The Coming King	28:30:00
NY04a	The Rebellious Prince	28:30:00
NY04b	The Rebellious Prince	28:30:00
NY04c	The Rebellious Prince	28:30:00
NY05a	The Supreme Sacrifice	28:30:00
NY05b	The Supreme Sacrifice	28:30:00
NY05c	The Supreme Sacrifice	28:30:00
NY06a	The Law of The King	28:30:00
NY06b	The Law of The King	28:30:00



NY06c	The Law of The King	28:30:00
NY07a	Bricks Without Straw	28:30:00
NY07b	Bricks Without Straw	28:30:00
NY07c	Bricks Without Straw	28:30:00
NY08a	The Glorious Kingdom	28:30:00
NY08b	The Glorious Kingdom	28:30:00
NY08c	The Glorious Kingdom	28:30:00
NY09a	The Witch of Endor	28:30:00
NY09b	The Witch of Endor	28:30:00
NY09c	The Witch of Endor	28:30:00
NY10a	Cities of Ash	28:30:00
NY10b	Cities of Ash	28:30:00
NY10c	Cities of Ash	28:30:00
NY11a	A River of Life	28:30:00
NY11b	A River of Life	28:30:00
NY11c	A River of Life	28:30:00
NY12a	Resting the Land	28:30:00
NY12b	Resting the Land	28:30:00
NY12c	Resting the Land	28:30:00
NY13a	Bowing to Babylon	28:30:00
NY13b	Bowing to Babylon	28:30:00
NY13c	Bowing to Babylon	28:30:00
NY14a	The Mark of Cain	28:30:00
NY14b	The Mark of Cain	28:30:00
NY14c	The Mark of Cain	28:30:00
NY15a	A Heavenly Model	28:30:00
NY15b	A Heavenly Model	28:30:00
NY15c	A Heavenly Model	28:30:00
NY16a	Cleansing The Temple	28:30:00
NY16b	Cleansing The Temple	28:30:00
NY16c	Cleansing The Temple	28:30:00
NY17a	A Tale of Two Women	28:30:00
NY17b	A Tale of Two Women	28:30:00
NY17c	A Tale of Two Women	28:30:00

NY18a	Windows of Heaven	28:30:00
NY18b	Windows of Heaven	28:30:00
NY18c	Windows of Heaven	28:30:00
NY19a	The Daughter's Dance	28:30:00
NY19b	The Daughter's Dance	28:30:00
NY19c	The Daughter's Dance	28:30:00
NY20a	Ten Times Wiser	28:30:00
NY20b	Ten Times Wiser	28:30:00
NY20c	Ten Times Wiser	28:30:00
NY21a	Voice in the Wilderness	28:30:00
NY21b	Voice in the Wilderness	28:30:00
NY21c	Voice in the Wilderness	28:30:00
NY22a	Proving the Prophets	28:30:00
NY22b	Proving the Prophets	28:30:00
NY22c	Proving the Prophets	28:30:00
NY23a	A Jar of Oil	28:30:00
NY23b	A Jar of Oil	28:30:00
NY23c	A Jar of Oil	28:30:00
NY24a	Above the Crowd	28:30:00
NY24b	Above the Crowd	28:30:00
NY24c	Above the Crowd	28:30:00
NY25a	The Richest Caveman	28:30:00
NY25b	The Richest Caveman	28:30:00

**Most Amazing Prophecies**

September 15-23, 2006

Pioneer Memorial Church, Berrien Springs, MI

CODE	TITLE	DURATION
MAP01	The Final Kingdom	58:30:00
MAP02	Solving the Messiah Mystery	58:30:00
MAP03	Armageddon Countdown	58:30:00
MAP04	The Dragon and the Woman	58:16:00
MAP05	The Millennium of Peace	58:30:00
MAP06	The Bride of Anti-Christ	58:30:00
MAP07	Elijah's Return	58:30:00
MAP08	Bowing to Babylon	58:30:00
MAP09	The Tree of Life	58:30:00
MAP010	The 144,000	58:30:00